



<b>Department/Agency:</b>	<b>Executive Legislative</b>	<b>New Position Date:</b>	
<b>Position:</b>	<b>Auditor I</b>	<b>Date Revised:</b>	<b>11/16</b>
<b>Position Reports to:</b>	<b>Deputy Director – Internal Audit</b>	<b>FLSA Status:</b>	<b>Exempt</b>
<b>Division:</b>	<b>Office of Audit &amp; Performance</b>	<b>Grade:</b>	<b>8</b>
<b>Status:</b>	<b>Full-Time</b>	<b>Direct Reports:</b>	<b>0</b>

**Position Summary**

Position is responsible for assisting Senior Auditors in the performance of audit activities that are in compliance with Generally Accepted Government Auditing Standards (GAGAS). Activities include researching information, testing data, writing reports, and presenting results to executive management. Programs and activities are designed to serve all city-county entities and employees by strategically utilizing staff resources to add value to other city-county agencies/departments by enhancing accountability and transparency and contributing thought leadership to promote a culture of continuous learning and improvement and establish best practices and outcomes in internal audit. Additionally, this position is responsible for providing staff support of the Audit Committee.

**Position Responsibilities**

Learn and apply advanced analytical skills to develop a strong understanding of city-county entities, business processes, functions, and systems, in order to develop recommendations that uncover the root cause of the finding, are feasible and in the interest of city-county government.

Assist senior auditors in applying auditing principles needed to conduct assessments of management control environments to identify best practices, non-compliance and ineffectiveness in business operations.

Assist senior auditors in using advanced data-driven methods to analyze financial reports, administrative records, and operational activities in determining compliance with applicable guidelines, laws, and best practices.

Research policies, procedures, and statutory requirements and keep current with state and local laws, regulations and policies.

Assist senior auditors in obtaining evidence as a basis for recommendations to senior management on mitigating risk, increasing effectiveness, and enhancing accountability – both internally and across the enterprise.

Follow audit program guides and key objectives, scope, and test procedures to accomplish audit objectives.

Support external auditors in execution of their activities.

Complete required Continuing Professional Education (CPE) in accordance with GAGAS.

Evaluates propriety and effectiveness of accounting and administrative business practices by applying audit procedures which include examination, analysis and testing of all relevant financial and operational records.

Assembles and presents documentation of audit findings along with proposed recommendations to the Audit Manager.

Meets with the Audit Manager and Audit Administrator to discuss content of preliminary reports prior to issuing to the appropriate Administrator, Director, the Mayor and City-County Council.

Attends exit conference held with audit client (divisional supervisor/manager) to provide details of findings.

Provides primary support to external auditors on the Annual Financial Statements audit examination, compiling, reconciling and presenting data in such areas as investments, fixed assets, electronic applications, payroll, pensions, federal funds, accounts payable and revenues.

Reviews and verifies schedules prepared by departmental financial personnel.

This list of duties and responsibilities is not intended to be all-inclusive and may be expanded to include other duties or responsibilities that management may deem necessary from time to time.

### **Job Knowledge, Experience, and Skills Required**

Bachelor Degree in Economics, Business Administration, Accounting; or a four (4) year degree in other disciplines such as Finance, Computer Science, or Industrial Management would be acceptable provided the candidate has completed twenty-one (21) hours of accounting courses. One (1) year of accounting/auditing experience is preferred. Must be willing and able to obtain professional certifications related to the job. Must have a valid Indiana Driver's License. Requires some degree of analytical and logical deduction. Requires effective verbal and writing skills. Must be familiar with computer-based accounting systems and business software such as word processing, spreadsheets, and databases. Ability to evaluate internal controls of an accounting system. Ability to research and comprehend federal, state, and local laws and regulations. Ability to understand city-county government, its structure and functions. Ability to understand city-county accounting and operating policies, practices, and procedures. Working knowledge of generally accepted accounting principles, audit standards, procedures, techniques and sampling methods involved in conducting financial and operational audits. Ability to maintain confidentiality of confidential data.

### **Independent Judgment**

Actions are controlled through the application of established city-county policies and procedures, as well as federal, state, and local laws. Audits are heavily dependent on professional judgment and experience in making decisions and appraisals. Independent judgment is exercised in analyzing entities, and formulating conclusions. Work is reviewed at periodic phases during the process; Minor errors have the potential to cause irreparable damage to the office's reputation. Ability to remain objective and demonstrate impeccable judgment is vital.

### **Working Conditions**

The incumbent interacts with people throughout city-county government, along with external auditors, vendors, contractors, consultants, and various local and state officials. Relationships require a high degree of courtesy, diplomacy, tact, and persuasiveness. Work is performed in both standard office and non-office environments with frequent travel to outlying units of city departments and county offices. The incumbent may be exposed to work conditions and environments of any city-county employee across the enterprise, and may occasionally be exposed to hazards such as noise, weather, chemicals, odors, etc. Working hours may vary with the auditee's operating schedule. Some late hours or night work may be necessary. Frequent pressure to meet deadlines.

### **Signatures**

\_\_\_\_\_  
Supervisor/Manager

\_\_\_\_\_  
Date

\_\_\_\_\_  
Administrator/Agency Head

\_\_\_\_\_  
Date

\_\_\_\_\_  
Human Resources – Supervisor-Compensation & Records

\_\_\_\_\_  
Date

